08-13555-mg Doc 12417 Filed 10/25/10 Entered 10/28/10 14:28:45 Main Document Pq 1 of 9

> LEONARD E. NAREL 33391 DOSINIA DR. MONARCH BEACH, CA 92629 949.240.0565

October 21, 2010

(1) The Honorable James M. Peck Courtroom 601 One Bowling Green New York, NY 10004

(2) Weil, Gotshal & Manges LLP 767 Fifth Avenue New York, NY 10153 Atn: Shai Waisman, Esq.

(3) Office of the United States Trustee for the Southern District of New York 33 Whitehall Street

21st Floor

New York, NY 10004

Atn: Andy Velez-Rivera, Esq. Paul Schwartzberg, Esq., Brian Masumoto, Esq., Linda Riffkin, Esq, Tracy Hope Davis, Esq.

(4) Milbank, Tweed, Hadley & McCloy LLP

1 Chase Manhattan Plaza New York, NY 10005

Atn: Dennis F. Dunne, Esq., Dennis O'Donnell, Esq., Evan Fleck, Esq.

Re:

(i) **Bankruptcy Court:** United States Bankruptcy Court Southern District of New York

Debtors:

Lehman Brothers Holdings Inc., et. al

Case No.:

Chapter 11 08-13555 (JMP) (Jointly Administered)

Title of Objection:

Fifty-Fourth Omnibus Objection to Claims

(ii) Claimant: John Narel Trust

Claim Number (to be disallowed): 22926 Claim Number (surviving claim):

10082

Description of Claim:

Lehman Brothers Holdings - Lehman Notes Ser D Callable Semi-Annual Pay - CPN 6.500% Due 10/18/27

CUSIP 52519FEW7 - Acquired 10/11/07

Amount \$100,000

Death Put Option exercise - administrative claim, preference period and

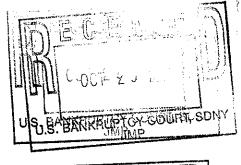
priority position

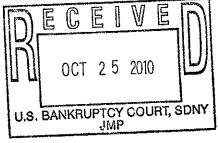
(iii) Statement for disallowance:

There was a death put option in conjunction with the above bond and should have been exercised by Lehman Brothers, and is a super priority,

and/or an Administrative claim status and/or preference over general

unsecured creditors.





Page 2 Leonard E. Narel

(iv) <u>Documents enclosed</u>:

(a) acknowledgement of receipt of proof of claim - Epiq Systems -

11/20//2009

(b) proof of claim form

(c) statement reflecting Lehman Bros. Bond purchase/holdings

(d) death certificate of bond holder

(v) Address:

Same as in Proof of Claim and Notice of Claim.

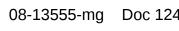
(vi) Contact:

Leonard E. Narel 33391 Dosinia Dr.

Monarch Beach, CA 92629

949.240.0565

By: Leonard E. Narel







**** LBH CLMLTR (MERGE2,TXNUM2) 4000069351 **** JOHN W. NAREL TRUST (LEONARD E. NAREL, NANCY NAREL AND LINDA NAREL BENEFICIARIES) C/O LEONARD E. NAREL 33391 DOSINIA DRIVE MONARCH BEACH, CA 92629

November 20, 2009

ACKNOWLEDGEMENT OF RECEIPT OF PROOF OF CLAIM

This letter serves as acknowledgement that the claim identified below has been recorded by Epiq Bankruptcy Solutions, LLC, the court-approved claims agent, on the claims register in the LEHMAN BROTHERS HOLDINGS INC. case. It is also publically available at the following website address: http://chapter11.epiqsystems.com/LBH. To ensure that your claim has been recorded correctly, please review the following information:

Debtor:

NO DEBTOR ASSERTED BY CREDITOR

Case Number:

NO CASEZ99

Creditor

JOHN W. NAREL TRUST

Date Received:

09/21/2009

Claim Number:

22926

Please note that nothing in this Acknowledgement should be construed to mean or imply that your claim is being allowed. The Debtor may elect to object to the identified claim on various grounds.

We strongly encourage you to review your submitted proof of claim on our website at the address listed above. To find your imaged claim, click on the "Filed Claims & Schedules" link at the top of the page, type in your claim number in the "Claim #" field, and click "Search."

WHEN REVIEWING YOUR CLAIM, PLEASE BE AWARE OF ANY PERSONALLY IDENTIFIABLE INFORMATION ("PII") SUBMITTED BY YOU. PII can include information used to distinguish or trace an individual's identity, such as their social security number, biometric records, drivers license number, account number, credit or debit card number (including any passwords, access codes or PIN numbers), etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc.

The Proof of Claim Form allows for redacted documents. If you identify any PH in your filed claim, please contact us immediately at (646) 282-2400 or via our contact form on our website at http://www.epiq11.com/contact.aspx so we may assist you in redacting this information. Please be sure to specify the client/debtor about which you are inquiring.

You may also contact by either of the methods listed above should you have any other questions.

EPIQ BANKRUPTCY SOLUTIONS, LLC

· · · · · ·					<u> </u>
Lehman Brothers	enkruptcy Court/Souther Holdings Claims Processing try Solutions, LLC	ne District of New York Center	PRO	OF O	F CLAIM
FDR Station, P.O.	. Bax 5076		Filed: USBC - Souther	೧೩ನನಚಿತ	New York
New York, NY 10)150-5076				ELAL 0000022926
In Re: Lehman Brothers	Holdings Inc., et al. Debtors	Cisapter 11 Case No. 08-13555 (JMP) (Jointly Administered)	(6-1355)	5 (JMP) 1818 WEB	SUURIZEE M
Name of Debter Against	t Which Claim is Hold	Case No. of Debtor			
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different from Cre	ditor)	address where notices should be sent if	Check this box to indicate that this claim amends a previously filed claim.		
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% Leonard E. N	el, Nancy Narel, and Lind arel	E Narel Denencianes)	Court Claim	1	
33391 Dosinia C Monarch Beach			Number:	I	FILED RECEIVED
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	s music hayman summe de s	en (n ouisien nous sooss)	Check this box if you are aware that supone clse has filed a proof of chira relating to your claim. Attach copy of statement giving particulers.	L	EPIG BANKSHPTCY SOLUTIONS, LLC
Telephone number	c E	mail Address:	Check this box if you are the debtor or trustoe in this case.		
L Amount of	Claim as of Date Case Filed	£ \$ 100,000.00		5. A	mount of Claim Entitled to Priority
If all or part of you	or claim is secured, complete	ltem 4 below; however, if all of your clai	m is unsecuted, do not complete	yeard	I U.S.C. §507(a). If any portion of tim falls in one of the following
If all or pert of you	or claim is entitled to priority or claim costifies as an Adm	r, complete Hem 5. inistrative Expense under 11 U.S.C. §503(hVO) complete from 6	CREESON	ies, check the box and state the L
		is based on a Derivative Contract.* is based on a Gammice.*	OJ(2), COMPACIE HERR O.	Specify	the priority of the claim:
*IF YOUR CLAI OR A GUARAN	M IS BASED ON AMOUNTEE OF A DEBTOR, VOI	VIS OWED PURSUANT TO ETTHER	- laborary alainna anna Abith	Don USC	nestic support obligations under 11 § 507(a)(1)(A) or (a)(1)(B).
SUPPORTING I	DOCUMENTATION OR Y	LETE THE APPLICABLE QUESTION OUR CLAIM WILL BE DISALLOWE	NAIRE AND UPLOAD D.	□ Was	es, salaries or commissions (up to), earned within 180 days before filing
		or other changes in addition to the principa rges. Attach itemized statement of interest sed on a Derivative Contract or Guarantee		of the h	business, whichever is earlier - 11 507(a)(4).
2. Basis for Cla (See instructi	ion #2 on reverse side.)	/1997 - death put option -exercised pri	ior to Lehmen bankruptcy	☐Conf	tributions to an employee benefit plan - C. § 507(a)(5).
3. Last four die	gits of any number by whic	h creditor identifies debtor: FEW7		icasc, or	o \$2,425 of deposits toward purchase, rental of property or services for
(See ins	may have scheduled account struction #3a on reverse side		<u>-</u>	personal § 507(a)	, family, or household use - 11 U.S.C.
Check the ap	ine (See instruction #4 on re- propriate box if your claim i	rerse side.) s secured by a lien on property or a right o	f scinff and provide the requested	☐ Terre	s or penalties owed to governmental I U.S.C. § 507(a)(8).
IMOTORIBEROIL	operty or right of setoff:		Other	□ Othe	r – Specify applicable paragraph of 11 507(a)().
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7. Credits: The	on #6 on reverse side.) emount of all payments on th	is claim has been credited for the purpose	of making this repot of claim	 	FOR COURT USE ONLY
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Date:	Signature: The person file	g this chim must sign it. Sign and print some at	ed title, if any, of the creditor or other		
	person authorized to file this o above. Attach copy of power	lain and state address and telephone number if of attorney, if any.	different from the notice states:		EPIO DATAGRIPTOY SOLUTIONS, LLC
9/18/2009	Lond &	Mul			JE
	Penalty for presenting frame	blent claim: Fine of up to \$500,000 or im	prisonment for up to 5 years, or bo	h 18US	.C. 88 152 and 3571.

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, there may be exceptions to these general rules.

Items to be completed in Proof of Claim form

Name of Debtor, and Case Number:

YOU MUST INDICATE THE SPECIFIC DEBTOR AGAINST WHICH YOUR CLAIM IS ASSERTED. INCLUDING THE THE NAME OF THE DEBTOR AND THE RELATED CASE NUMBER (DEBTORS AND CASE NUMBERS LISTED BELOW), IN THE SPACE ALLOTTED AT THE TOP OF THE CLAIM FORM.

08-13555	Lehman Brothers Holdings Inc.	08-13905	CES Aviation LLC
08-13600	LB 745 LLC	08-13906	CES Aviation V LLC
08-13885	Lehman Brothers Commodity Services Inc.	08-13907	CES Aviation IX LLC
08-13888	Lehman Brothers Special Financing Inc.	08-13908	East Dover Limited
08-13893	Lehman Brothers OTC Derivatives Inc.	09-10108	Luxembourg Residential Propertie
			Loan Finance S.a.r.l
08-13899	Lehman Brothers Derivative Products Inc.	09-10137	BNC Mortgage LLC
08-13900	Lehman Commercial Paper Inc.	09-10558	Structured Asset Securities Corporation
08-13901	Lehman Brothers Commercial Corporation	09-10560	LB Rose Ranch LLC
08-13902	Lehman Brothers Financial Products Inc.	09-12516	LB 2080 Kalakana Owners LLC
08-13904	Lehman Scottish Finance L.P.	08-13664	PAMI Statler Arms LLC
If your Clai	un is against multiple Debtors, complete a s	eparate form	

Creditor's Name and Address:

Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

1. Amount of Claim as of Date Case Filed:

State the total amount owed to the creditor on the date of the Bankruptcy filing. Follow the instructions concerning whether to complete items 4, 5 and 6. Check the box if interest or other charges are included in

2. Basis for Clai

State the type of debt or how it was incurred. Examples include goods sold, money loaned, services performed, personal injury/wrongful death, car loan, mortgage note, and credit card.

3. Last Four Digits of Any Number by Which Creditor Identifies Debtor: State only the last four digits of the debtor's account or other number used by the creditor to identify the

3a. Debtor May Have Scheduled Account As:

Use this space to report a change in the creditor's name, a transferred claim, or any other information that clarifies a difference between this proof of claim and the claim as scheduled by the debtor.

Check the appropriate box and provide the requested information if the claim is fully or partially secured. Skip this section if the claim is entirely unsecured. (See DEFINITIONS, below.) State the type and the value of property that secures the claim, attach copies of lien documentation, and state annual interest rate and the amount past due on the claim as of the date of the bankruptcy filing.

5. Amount of Claim Entitled to Priority Under 11 U.S.C. §507(a).

If any portion of your claim falls in one or more of the listed categories, check the appropriate box(es) and state the amount entitled to priority. (See DEFINITIONS, below.) A claim may be partly priority and partly non-priority. For example, in some of the categories, the law limits the amount entitled to priority.

6. Amount of Claim that qualifies as an Administrative Expense under 11 U.S.C.

State the value of any goods received by the debtor within 20 days before the date of commencement in which the goods have been sold to the debtor in the ordinary course of the debtor's business

An authorized signature on this proof of claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt

Attach to this proof of claim form reducted copies documenting the existence of the debt and of any lien securing the debt. You may also attach a summary. You must also attach copies of documents that evidence perfection of any security interest. You may also attach a summary. FRBP 3001(c) and (d). Do not send original documents, as attachments may be destroyed after scanning.

Date and Signature:

Date and Signature:
The person filing this proof of claim must sign and date it. FRBP 9011. If the claim is filed electronically, FRBP 5005(a)(2), authorizes courts to establish local rules specifying what constitutes a signature. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone or other person announced to the time times to the top of the form for purposes of receiving notices. Attach a complete copy of any power of attorney. Criminal penalties apply for making a false statement on a proof of claim.

DEFINITIONS

A debtor is the person, corporation, or other entity that has filed a bankruptcy case.

Creditor

A creditor is the person, corporation, or other entity owed a debt by the debtor on the date of the bankruptcy filing.

A claim is the creditor's right to receive payment on a debt that was owed by the debtor on the date of the bankruptcy filing. See 11 U.S.C. §101 (5). A claim may be secured or unsecured.

Proof of Claim

A proof of claim is a form used by the creditor to indicate the amount of the debt owed by the debtor on the date of the bankruptcy filing. The creditor must file the form with the Claims Agent at the following address:

Lehman Brothers Holdings Claims Processing c/o Epiq Bankruptcy Solutions, LLC FDR Station, PO Box 5076 New York, NY 10150-5076

Secured Claim Under 11 U.S.C. §506(a)

A secured claim is one backed by a lien on property of the debtor. The claim is secured so long as the creditor has the right to be paid from the property prior to other creditors. The amount of the secured claim cannot exceed the value of the property. Any amount owed to the creditor in excess of the value of the property is an unsecured claim. Examples of liens on property include a mortgage on real estate or a security interest in a car. A lien may be voluntarily granted by a debtor or may be obtained through a court proceeding. In some states, a court judgment is a liea. A claim also may be secured if the creditor owes the debtor money (has a right to setoff).

An unsecured claim is one that does not meet the requirement of a secured claim. A claim may be partly unsecured if the amount of the claim exceeds the value of the property on which the creditor has a lien.

Claim Entitled to Priority Under 11 U.S.C. §507(a) Priority claims are certain categories of unsecured Claims that are paid from the available money or property in a bankruptcy case before other unsecured claims.

Redacted

date of birth.

A document has been reducted when the person filing it has masked, edited out, or otherwise deleted, certain information A creditor should reduct and use only the last four digits of any social-security, individual's tax identification, or financialaccount number, all but the initials of a minor's name and only the year of any person's

Evidence of perfection may include a mortgage, lien, certificate of title, financing statement, or other document showing that the lien has been filed or recorded.

Derivative Contract

A contract that is any of (i) a "swap agreement" as such term is defined in section 101(53B) of the Bankruptcy Code or (ii) a "forward contract" as such term is defined in section 101(25) of the Bankruptcy Code. A cash-market purchase or sale of a security or loan (i.e. any purchase or sale of a security or loan for settlement within the standard settlement cycle for the relevant market), exchange-traded future or option, securities loan transaction, reputchase agreement in respect of securities or loans, and any guarantee or reimbursement obligations which would otherwise be included in the definition of such terms in the Bankruptcy Code shall not be considered a Derivative Contract for the purposes of this definition nor shall any notes, bonds, or other securities issued by the Debtors or their affiliates (including, but not limited to, Lehman Brothers Holdings Inc., Lehman Brothers Treasury Co. B.V., Lehman Brothers Bankhaus AG, Lehman Brothers Holdings plc, Lehman Brothers Securities N.V., and Lehman Brothers (Luxembourg) Equity Finance S.A.).

A promise, represe ntation or agreement to answer for the payment of some debt or the performance of some duty in case of the failure of another person or entity who is liable in the

Lehman Programs Securities

Lehman Programs Securities means those securities included on the Lehman Programs Securities list available on http://www.lchman-docket.com as of July 27, 2009.

INFORMATION

Acknowledgment of Filing of Claim To receive acknowledgment of your filing, you may either enclose a stamped self-addressed envelope and a copy of this proof of claim, or you may access the Claims Agent's system (http://www.ichmandecket.com) to view your filed proof of claim.

Offers to Purchase a Claim

Certain entities are in the business of purchasing claims for an amount less than the face value of the claims. One or more of these entities may contact the creditor and offer to purchase the claim. Some of the written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court or the debtor. The creditor has no obligation to sell its claim. However, if the creditor decides to sell its claim, any transfer of such claim is subject to FRBP 3001(e), any applicable provisions of the Bankruptcy Code (11 U.S.C. § 101 et seq.), and any applicable orders of the bankruptcy COURT

5/1/0

JOHN W. NAREL TRUST
NANCY NAREL SUCE-TTEE
U/A DTD 08/06/2007
FEBRUARY 1 - FEBRUARY 28, 2009
ACCOUNT NUMBER: 8069-5690

Portfolio detail Fixed Income Securities

Corporate and municipal bonds and other fixed income securities are priced by a computerized pricing service or, for less actively traded issues, by utilizing a yield-based matrix system to arrive at an estimated market value.

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If you have more than one account with us, why not link them and receive summary information for your entire household? Contact Your Financial Advisor for more details.

ACCOUNT NUMBER:

ACCOUNT NAME:

Current period ending February 28, 2009

JOHN W. NAREL TRUST NANCY NAREL SUCE-TTEE U/A DTD 08/08/2007 SNAPSHOT

8069-5690

ò

4049 W ALGONQUIN RD ALGONQUIN, IL 60102

Phone: 866-595-2159

Your Financial Advisor TODD BESSEY

Message from Our Firm

IN 1832, THE WAYNE HUMMER MARKET LETTER WAS CREATED. IT IS WITH GREAT PRIDE THAT WE ENCLOSE THE SPRING 2009 ISSUE. ARTICLES THIS MONTH INCLUDE: THE CHAIRMAN'S ANNUAL LETTER, SEIZING OPPORTUNITIES, RELIEF FOR IRA'S IN 2009?, AND MUCH MORE.

SNAPSHOT 131 CL CLTB investment products are not insured by the FDIC or any federal government agency * Not a bank deposit * No bank guarantee * May lose value Accounts carried by First Clearing, LLC, member NYSE/SIPC.

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08-13555-mg Doc 12417 Filed 10/25/10 Entered 10/28/10 14:28:45 Main Document Pg 8 of 9

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